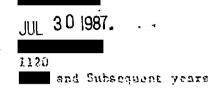
PROFIVED EF-EO DIV.

AUG 1 9 1987

DIST DIS. OF INT. REV. PROOKLYN, N. V. 11201 EP-EO Tech Section

Employer Identification Number:
Form Number:
Tan: Years:



Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(3) of the Internal Revenue Code.

This ruling is made for the following reason(s):

Hore than an insubstantial part of your activities further non-except purposes. Consequently, you are not operated exclusively for except purposes enumerated in section 501(c)(3) of the Code.

Contributions to your organization are not deductible under Code section 170 of the Code.

You are required to file federal income tax returns on the above formBased on the financial information you furnished, it appears that returns
should be filed for the tax years shown above. You should file these
returns with your key District Director for exempt organization matters
within 30 days from the date of this letter, unless a request for an
extension of time is granted. Returns for later tax years should be
filed with the appropriate service center indicated in the instructions
for those returns.

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United States Claims Court, or the district court of the United of the District of Columbia before the 91st day after the date that this ruling was railed to you. Contact the clark of the appropriate court for rules for initiating suits for declaratory judgment. Processing of income tax returns and assessment of any taxes due will not be delayed because a declaratory judgment suit has been filed under section 7428.

In accordance with section (104(c) of the Code, the supprepriete State officials will be notified of this accordance.

If you have any questions about this ruling, please contain the person whose name and telephone number are shown above.

Sincerely yours.

(Signed)

Chief, Exempt Organizations Conference and Review Branch

ce:

ee: